

TOKYO GAZETTE

A MONTHLY REPORT OF CURRENT POLICIES, OFFICIAL STATEMENTS AND STATISTICS

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The material in the TOKYO GAZETTE is selected mainly from the *Weekly Report*, edited by the Bureau of Information. The accuracy and comprehensiveness of data presented in the *Report* are fully established. For the benefit of students of Japanese affairs, the TOKYO GAZETTE is endeavouring to maintain these qualities in the hope that its publication will eliminate unfortunate misunderstandings and thus contribute to world peace and international goodwill.

PROPOSED LEGISLATION FOR CONTROL OF RELIGIOUS ORGANIZATIONS

DEPARTMENT OF EDUCATION

THE Bill for Control of Religious Organizations (Shūkyō Dantai Hōan) which was presented at the 74th session of the Imperial Diet was framed on the basis of the summary draft of a measure adopted and submitted to the Cabinet by the Commission for the Investigation of Religious Systems after deliberations lasting from November 14 to December 10, 1938. This bill is comparatively simple in form and consists of 37 articles.

The enactment of a comprehensive law applying to religions has long been an issue in Japan. Bills were submitted to the Diet three times after 1899, but were shelved each time for varying reasons.

Timeliness of This Legislation

The importance of religion becomes heightened in time of national emergency. In Japan today it has been realized that some fixed regulations should be established for the protection and promotion of religious organizations. Essentially, religion is spiritual or ultramundane and is therefore extralegal. But inasmuch as religious teachers in Japan are Japanese subjects and religious organizations enjoy existence under protection of the law, specific legislation pertaining to them is inevitable and necessary for promoting, however indirectly, their healthy activities.

Existing ordinances relating to religions are diversified and lack uniformity. They consist of various ordinances, instructions and orders of different governmental departments, numbering more than 300, issued from the beginning of the Meiji Era. Their effect has been to impair the administrative and other activities of the religious organizations themselves. The present trend of national affairs suggests not only the need of legal unification of these separate regulations but also that of issuance of a new and complete law in order to prepare the way for the development of religious orders of sound character, which actually make contributions toward national life by protecting and extending assistance to the people. There is also the need of supervising the possible conduct of unhealthful doctrines detrimental to public welfare and peace.

In the following pages the present Bill will be discussed under 10 categories.

Essential Points of the Legislation

1. The new law is to be applied to both religious organizations and religious societies. A religious organization (Shūkyō Dantai) is understood to be an association of believers organized for the purpose of advocating a religious faith and of conducting rituals; its establishment is recognized by the Minister concerned or by the Prefectural Governor according to specific regulations provided in the law. A religious society (Shūkyō Kessha) is understood to be an organization of believers organized similarly for the purpose of advocating a faith and of conducting rituals, but which is not considered by the State as coming under the category of a religious organization. As a matter of fact, the religious society is a new name for bodies hitherto known as "groups of believers in a faith analogous to a religion" (Ruiji-Shūkyō Dantai).

2. The proposed law groups all religious bodies into five classifications: Shinto sects (Kyōha), Buddhist denominations (Shūha), Christian and other religious organizations (Kyodan), temples, and churches. Actually, the first three of these include the latter two.

In regard to Shinto sects and Buddhist denominations, there has existed a basic law, however incomplete it may have been, known as Ordinance No. 19 of the Daijōkan (predecessor of the present Cabinet) issued in 1884. Christian churches and other religious organizations have been left untouched, placed outside the purview of the Ordinance. The proposed law, therefore, includes them as religious organizations similar to Shinto sects or Buddhist denominations.

In principle, Shinto, Buddhism and Christianity are to be treated equally in accordance with the terms of the law. They have, however, different historical and social backgrounds. Accordingly, the law gives separate names to these religious bodies (the above-listed Shinto sects, Buddhist denominations and religious organizations belonging to Christianity and other faiths) to place a certain demarcation between them. However, in contrast to the old regulations which spoke of the religion "other than Shintoism and Buddhism," the new law names Christianity as a religious organization.

3. Establishment of the religious organizations prescribed in the law must obtain official recognition of the competent Minister in the case of the first three groups mentioned in Paragraph 2, or that of

the Prefectural Governor in the case of individual temples or churches. Official recognition shall be given only to those organizations that have good traditions and stand on sound foundations, spiritual and material, and make laudable contributions to the nation and to society. The State undertakes to give protection and award special privileges to the religious organizations thus recognized.

According to the proposed law, for example, (1) the privilege of exemption from the income tax, which was hitherto enjoyed only by Buddhist temples, shall be extended to all other religious organizations; (2) the land tax shall not be levied, in principle, on the precincts of temples and churches; (3) the local surtaxes shall not be levied on the income of religious organizations as well as similar taxes on the precincts or buildings of temples and churches which are already exempted; (4) the privilege of being exempt from registration fees shall be extended to the registration of the precincts and buildings of temples and churches; and (5) attachments on the buildings or their lots which are used for public worship by the organizations and on the treasures of temples and churches are, in principle, prohibited.

4. As to protection, the special provisions included in the new law for the creation of a juridical person by the religious organizations provides for a new method of protection.

At present Buddhist temples only are allowed to create such legal persons, although the provisions pertaining to legal persons in the civil code have rarely been applied to them. No regulation exists for the creation of a juridical person by either Shinto sects or Buddhist denominations or Christian organizations.

The new law prescribes that Buddhist temples shall be juridical persons, and that Shinto sects, Buddhist denominations, Christian and other religious organizations and churches may be juridical persons. The law also contains many other provisions relative to this matter. With legal entity thus established, the organizations may be able to solve many of their financial problems and function in a less involved manner.

5. When they meet with bankruptcy, the religious legal bodies are to be dissolved just as secular corporations are, according to the law. But the dissolution of religious organizations merely on account of financial insolvency or acquirement of heavy debts, without taking into account their spiritual aims, origin, history, traditions and existing status, may appear unreasonable.

Accordingly, the proposed law, which may order dissolution of a religious organization, makes a series of special provisions to ameliorate this situation. In case the organization becomes bankrupt, (1)

the State may leave it as a recognized religious organization for the time being; (2) the competent Minister may cancel his recognition as such when he comes to the conclusion that the organization cannot be saved by any means; and (3) with the cancellation of recognition, dissolution may take effect.

These provisions may be described as legal grace granted to religious organizations in recognition of their spiritual nature. Application of legal measures against a spiritual body only for secular reasons is contrary to the spirit of the new legislation.

6. The new law states that "the representatives (Sōdai) of the laymen shall assist the head monk or the superintendent of a temple or church in matters of administration." Formerly, the relations between spiritual leaders and the representatives of the believers were very harmonious and the latter were proud of being "great supporters" or "secular protectors" of the spiritual institutions and willingly lent their services to them. But the recent trend in and out of Buddhist temples demonstrates that this custom is on the wane. The insertion of this provision in the new law is aimed at the sound management of secular affairs indispensable to the existence of temples or churches. Harmony between a temple and its parishioners, in particular, is indispensable for the effective management of temple affairs and at the same time may give a spiritual basis to the dealings of members of communities among themselves.

7. The important protective measures and privileges given to religious organizations by the law, as outlined in the foregoing paragraphs, are to be extended only to religious organizations and not to religious societies, as defined in Paragraph 1.

Application for establishment of a religious society must be made by a proper representative to the Prefectural Governor within two weeks of the founding. Neglect in this regard or the presentation of a false report is punishable by fine.

In regard to the formation of new religions or quasi-religious cults, this has hitherto been placed under the jurisdiction of the police. But in view of the present state of ideological affairs, the new law assumes partial jurisdiction and applies to such religions those regulations concerning application for recognition and other conditions specially prescribed for the supervision of the religious societies, with the purpose of halting the unworthy ones in the bud or fostering the worthy ones to healthy growth. According to the provisions of the proposed law, a way is opened to the religious societies to advance to the status of religious organizations.

The inclusion of these societies in the Law for Control of Religious Organizations may be criticized as incongruous. But it is

a matter of no little importance in encouraging the general growth of religions that the law gives them a place side by side the major religious organizations defined in Paragraph 2 and affords them the opportunity of raising their status.

8. The new law includes many regulations for supervision over religious organizations and societies, but reference here shall be limited only to those which have relation to Article 28 of the Constitution of the Japanese Empire.

Article 28 states: "Japanese subjects shall, within limits not prejudicial to peace and order, and not antagonistic to their duties as subjects, enjoy freedom of religious belief." Thus, although the Government has been empowered to resort to any means of restraining against the deeds of religious believers prejudicial to peace and order and antagonistic to their duties as subjects, no special regulations have been enforced to this effect.

The new law provides measures of restraint against religious preaching, rituals or conducts contrary to the prohibition clauses of Article 28 of the Constitution, giving the competent Minister power to cancel the official recognition of the establishment of religious organizations.

9. According to the provisions of the new law, religious groups may appeal to or sue the courts for redress against unreasonable decisions on the part of supervising authorities. This is a new feature in religious regulations in Japan. Where (1) the recognition of the establishment of the religious body is cancelled; where (2) preaching, rituals or other religious functions are restricted or prohibited as prejudicial to peace and order and antagonistic to the duties of the members as subjects of the Empire; and where (3) their conducts are ordered to cease or are prohibited as detrimental to public welfare, the aggrieved group or individual in the group may appeal for redress. Religious organizations who feel that their rights have been injured by the alleged unlawful cancellation of recognition or establishment may appeal to the Court of Administrative Litigation.

10. After legal organization of the religious organizations is completed and their finances are stabilized according to the law, the greatest problem connected with their activities is the human problem of obtaining the fittest persons for preaching and execution of rituals so that their faiths may be spread among the people and their organizations gain spiritual influence in society. The ability of these ecclesiastical leaders (the new law designates them as "teachers") bears direct consequence on the success of the religious organizations.

The new law, however, includes no provision for fixing the qualifications of the religious teachers and leaves the matter to the private regulations of the different bodies themselves, not from any neglect of the importance of the problem but to avoid possible friction with the traditional usages of different bodies which have their own individual standards, differing from those of other groups in doctrines, creeds, history and traditions. Any unification of such qualifications throughout different religious bodies may be considered an interference with their free religious activities and might, in the end, "kill the bull to strengthen its horns," as a Chinese proverb relates.

Many other important matters exist which the new law leaves untouched solely because the State wishes to respect the self-government of each religious organization and to refrain from bringing different religious bodies under a single sweeping standardization.

WAR AND MEDICINE

—The Treatment of Wounded in the Present Conflict in China—

BUREAU OF INFORMATION, WAR DEPARTMENT

NEW methods of warfare and the appearance of new arms have called for improvements in wartime medical services, have prompted progress in army medicine and have brought about a marked advance in medical facilities on the battlefield. Field surgery was conspicuously affected by the World War in which casualties of tens of millions were reported. As the War continued and the condition of the wounded grew more and more serious and the number of cases of infected wounds tended to increase, modern dry aseptic treatment was replaced by disinfection by washing. It seemed that the reign of the medievalistic Lister method was returning. However, the patch-up treatment advocated by Bergmann and his followers which had prevailed among army surgeons prior to the World War disappeared; a tendency toward early operation of the wounded developed.

Especially in the French Army, suturing at primary operations in the early stage of the wound, and in the primary and secondary operations in the late stage was enforced; the need of early operations was more and more emphasized; and especially when the more vital organs of the head, the chest or the abdomen were injured, a speedy transportation and early operation were found to be the key to saving lives.

Such being the case, the army medical corps of the great Powers competed with one another in increasing their mobility, in enlarging medical facilities by means of organized motor units, and in organizing air-corps to be despatched to various fronts for speedy reception of the wounded and their transportation to the rear. The Japanese Army has introduced, besides medical aeroplanes, various motorcars among which the more important are bathing, hygiene, water-supplying, X-ray treatment, operation, medical service and hospital cars. These have anticipated the latest provisions of Western countries.

Present Treatment of the Wounded

Since the secret of medical treatment of the wounded lies in speedy transportation and proper care in the first stage of the casualty,

certain Japanese detachments reported good results by reforming their medical corps into front-line fighting corps, which would penetrate to the front and give first aid to the wounded at the scene of their injury and then quickly carry them to the rear.

For the patients at the front, "The Principles of Field Treatment" defined the range, limit and principles of accommodation and treatment; and for the patients returned to home hospitals, the system of treatment at the various army establishments was also defined. With the objective of realizing ideal treatment, a complete system, from the front-line ambulance work to the army hospitals at home, was established: a fundamental principle of medical treatment in the whole Japanese army was thus stipulated.

The principle of treatment of the wounded consists not only in healing their physical ailments through curing wounds and providing artificial limbs and organs, but also in thoroughly removing their mental ailments through finding out the actual state of their mental sufferings and administering the so-called occupational recovery operation. For those to be discharged, this system organized the abilities of wounded soldiers for daily work and thus served to secure their social and economic well-being after dismissal from hospitals. For those purposes, various medical facilities have been made ready and the basic principles of treatment established. Based on these principles, the various army hospitals have aimed to manage and perform their duties in the light of their own functions and characteristics.

The percentage of war invalids to war wounded was 35 per cent in the Sino-Japanese War, 4.4 per cent in the Russo-Japanese War and 7.7 per cent in the Manchurian Incident. Now it has decreased 3.4 per cent in the present conflict. The death rate of war invalids which was 13.8 per cent in the Sino-Japanese War and 2.5 per cent in the Russo-Japanese War, is only 0.7 per cent in the present hostilities. The percentage of the invalids sent back to Japan proper, which reached about 80 per cent in the Russo-Japanese War, has now fallen to only 40 per cent; the majority or about 60 per cent of the wounded and invalids have recovered and have returned to the front again—a success never attained in former wars.

A few remarks may be made on the manner of receiving the wounded and diseased by army hospitals in Japan proper. The patients sent home are transported by hospital ships to the first accommodation-hospitals, namely the army hospitals at Hiroshima, Kokura, and Osaka. These accommodation-hospitals, classifying patients according to their conditions, forward the slightly diseased, as far as possible, to the 3rd-class army hospitals located at the

same localities as their own regiments, the more serious patients to the 2nd-class army hospitals, and those who need special treatments or artificial eyes or limbs to the First Tokyo Army Hospital or the Army Medical College.

Now in these hospitals, the patients who have recovered are returned to their home regiments and those who are expected to recover and are convalescent and those who are to be dismissed from service and whose symptoms are practically determined are forwarded to the Temporary Army Hospitals where examinations are made of their functions, recovery and increased recovery of health, after-care, cure of mental ailments, preparatory occupational education, and also examinations for dismissal and pensions. All these efforts are made at the hospitals in order to enable the wounded to make a good living when they leave the army.

The Temporary Army Hospitals have been established since the outbreak of the present Affair for the first time. The country is divided into several districts, for each of which a Temporary Hospital is established. At these are performed the above-mentioned duties on the patients accommodated from various army hospitals in the district. At present the 1st Tokyo, the 3rd Tokyo, the 2nd Nagoya, and the Otsu Army Hospital belong to this class.

Medical treatments in the army differ in system and equipment. Nevertheless, the whole system functions as a single unit from the very first line to the final hospital at home so that perfect, synthesized treatment may be administered to all patients to the best abilities of the composite medical and pharmaceutical corps in the Imperial Army.

1. *Study of Bullet-proof Equipment* When the death-wounds of soldiers are examined, direct damages to the brain, the heart, major blood-vessels, the wind-pipe or the digestive organs are found to be the causes. Consequently, iron helmets, bullet-proof jackets, and bomb-proof shields should be devised so that they protect these vital parts. Indeed, such bullet-proof equipment is being studied in the light of field surgery.

2. *Bacteriological Study of Clothing Materials* Disease germs are most commonly introduced into a wound in fragments of clothing material. The body and clothes of a soldier at the front often become dirty. Such dirtiness can be avoided in the navy, but not in the army. In ancient times, a Japanese soldier, on leaving for the front, used to purify himself and put on a new suit of clothes. Speaking from the standpoint of medical science, this was a method of preventing wound infections.

According to a study of fragments of clothing materials, gas gangrene bacteria have been found in approximately 100 per cent of the uniforms of various foreign nations, and in the Japanese army likewise anaerobic bacteria have been found in approximately 90 per cent of the uniforms.

The fact that such disease germs already exist in clothing materials fresh from the weaving machine cannot be overlooked in preventing wound infections. Hence the need of including sterilizing in the processes of manufacturing army clothing materials. It is desirable that all textile industrialists at large take this problem into consideration.

3. *First Aid Operations and Prevention and Treatment of Wound Infections* When a wound bleeds, as has been stated, it may be sutured at an early stage as first-aid precaution, and if it is properly cared for and treated afterwards, it is natural that a favourable result should be obtained. However, the condition for this being too complicated to be successfully met at the front, and in the light of Japan's experiences of the Manchurian Incident, at present rather satisfactory results are being obtained by performing only first-aid operations and applying first antiseptic bandages at the front.

The most disastrous of all systemic diseases resulting from wound infections are tetanus and gas gangrene.

Up to the time of the Tsinan Incident the wounded who developed gas gangrene all died, but as the result of intensive study of the disease, army specialists succeeded in making a serum effective in preventing and curing it. This has been used since the Manchurian Incident and has been successful in saving the majority of patients by administering it along with operative treatment.

A close examination of limbs affected by gas gangrene shows that gangrenous change is observed to be most prominent in deeper regions, to progress upward in a conic form, to grow more marked around major nerves and blood-vessel sheaths, and especially in the thigh, it seems, to proceed along the sciatic nerves. It is noteworthy that this phenomenon is also observed in X-ray pictures. Therefore, it is important in operations to probe for deep-hidden wounds, and often to make scarifications large and deep enough to reach the bone.

As diseased limbs have often to be amputated, and the patient is often breathing feebly and in a critical condition, the simplest method of operation should be adopted. It is necessary to leave the amputated end open. In such a case, it is frequently difficult to take precautionary measures to keep the soft part of the wound from

degeneration; as tissues on the affected soft part naturally tend to degenerate and gradually retrograde until the bone is exposed, developing the so-called granulated amputation end. A large number of such patients have been sent back as they were to an army hospital at home for a plastic re-operation.

Broadly speaking, the chief aim of treatment at the front should be the saving of life, while that at home should be the restoring of functions. This basic purpose, therefore, should be kept in mind, and even while engaged in treatment of a localized injury, one should always guard against neglect of observation of the whole system.

Precautionary and curative treatments for tetanus, which made marked progress through experiences with the large number of cases during the World War, have achieved still greater advances as a result of study by the Japanese Army. Since the beginning of the present Affair, a preventive anti-tetanus injection has been administered to every wounded soldier. An epoch-making success has been achieved through giving first a serum treatment of the Buzello system to the infected and then a radical treatment containing more than a double dosage to the more serious patients.

Several Specific Treatments

One of the things worth special mention in connection with the present conflict is establishment on the front of various specialty hospitals where special army surgeons administer adequate technical treatment. One of these is the hospital for bone fractures.

The frequency of bone fractures has run rather high, reaching 12 per cent of the total number of wounds in the Manchurian Incident. Though seldom conducive to immediate death, a fracture still represents quite a serious case. The number of cases causing amputation of limbs has gradually decreased, it is true. However, the number is by no means a small one; of those patients who had no limbs amputated, many failed to recover for a long time and kept suffering from damaged functions. The large number of cases in this class of injury has consequently caused no small consumption of man-power. As has been experienced in past wars, the results of treatment for bone fractures have been rather unsatisfactory, functionally speaking. In many cases, this may be regarded as an unavoidable result of the injuries themselves, but there is still room for improving methods of treatment.

Obstacles on the field in the way of treatment of bone fractures are often responsible for the increase in the number of wounded, the

lack of medical supplies, and for delay in sending the wounded back to the rear. However, a factor contributing in greater degree to this unsatisfactory result of treatment for bone fractures, which must and may be avoided, lies in the therapeutic field. Improvements of equipment, further study and advanced technique in bone injury treatment are imperative in bettering therapeutic results and preventing consumption of man-power. For this purpose, a bone-setting hospital was specially founded at an undisclosed point in the fighting zone, which, keeping intimate connection with the fighting lines and administering systematic treatment at an early stage, established a fundamental therapeutic principle and has been successful in improving results of medical treatment for bone fractures.

2. *Injuries on the Head, Face, and Neck* As to injuries on the scalp and cerebro-spinal medulla, these have aspects too technical to be discussed here.

A word may be said as to injuries on the face and neck. In normal clinics, this part of the body is cared for in three departments: ophthalmology, otorhinolaryngology, and odontology. On the battlefield, a single bullet often injures those organs and parts simultaneously. Thus treatment of the wound in field surgery is effected with no line drawn between specialties as in normal clinics, but by perfect cooperation among the involved specialists.

In other words, what was regarded as only an injury to the eye at first glance very frequently turned out to be, rhinologically, almost a mortal wound developed on the interior of the face and scalp; in another case, the momentum of an injury to the eye caused another on the sinuses, especially on the frontal sinus in immediate contact with the intra-cranial cavity, or more unfortunately on its hind wall and exposed the "Dura" or arachnoid membrane into direct contact with purulent matter in the cavity, sooner or later threatening complications in the skull. Though the patients suffered externally only from an injury to the eye, remedial measures opportunely adopted often saved them from fatal results.

Dumdum bullets and explosive shells have been used in large quantities by Chinese troops, in the present Affair. Therefore, bullet wounds on the face often cause very complex and cruel aspects. Facial ugliness arouses bitter mental suffering for the rest of the patient's social life, which is quite different in nature from that of the patient with his limbs amputated. It is important that on such a patient the very best plastic beauty operation should be performed. Old and large contusion wounds leaving wide and deep scars offer difficulties far greater than those of plastic beauty operations in

normal clinics. There have been many cases of injured jaws which interfered with mastication and retained ugliness, but cooperation among various specialists in the service has succeeded in bringing about satisfactory results.

The percentage of patients developing sympathetic ophthalmia through a wound was 56 per cent in the Franco-Prussian War, 4.2 per cent in the Sino-Japanese War, and 4.3 per cent in the Russo-Japanese War. It has decreased to 0.2 per cent in the present conflict through proper extraction of the injured eye and improving its after-care. It is greatly to the comfort of those patients who have lost both eyes that an instrument has been invented for discerning light and dark; those whose sight has been weakened have been provided with telescopic magnifying spectacles.

3. *Wounds on the Chest* Of those who are wounded on the chest, the more serious are instantly killed or die on the field. It is only the medium or the slightly wounded that may be treated by medical corps in the rear. The cause of death of the seriously wounded is suffocation or bleeding; for rescuing these seriously wounded the front-line corps treat them at the scene of injury.

The medium or the slightly wounded must be guarded against developing thoracic empyema. As soon as this is detected, it is most important to drain the wound, especially in the case of pneumonia-pyothorax containing high pressure air. When difficulty of breathing occurs as a result of a wound on the chest, it is often accompanied by hemothorax; then the blood is tapped by thoracentesis five or six days after the wound is sustained. Should there be a sign of re-bleeding, contraction of the injured lungs should be attempted. Copious bleeding sometimes requires a surgical operation with thoracotomy.

Blood collected in the thoracic cavity is always liquid, but sometimes contains clots of coagulated blood. Such liquid even when exposed to the air a long time never coagulates, and when stirred about, it never produces the fibrin. Thus very presence of clots of coagulated blood is one of the signs that the patient suffering hemothorax, due to thickening and adhesion of the pleura and the collapse of the lungs, will develop obstruction in the action of his breathing system. An adequate treatment of hemothorax will require the tapping of accumulated blood (which may be absorbed in the course of time) to prevent the pleura from infection, and also further disposal of this coagulated matter.

4. *Bullet Wounds in the Abdomen* In the case of a buried bullet wound with an opening on the chest or abdomen, it is important to examine whether or not the bullet has pierced the abdomen. The

degree of damage upon the intestines varies according to the condition of their contents. For instance, in a case where a bullet pierces through the stomach immediately after a meal, it makes a large rupture in the stomach, with gastric mucous membranes turned inside out and all the contents of the stomach scattered in the abdomen. If the entrance and exit of a bullet in the intestines happen to be small and the abdomen is opened immediately after the injury is sustained, the injured region in the intestines contracts. It is apparent that in such a case the contents in the intestines have not escaped.

This fact has also been confirmed by laboratory work. An observation, through an opening provided in the abdominal wall, of the intestines of an animal from the moment they are shot through until the animal dies, has shown that the moment the intestines sustain a wound, the injured locality and localities above and below it stiffen and contract until they stop movement, and only a small quantity of the contents at the locality leaks out. Until seven or eight hours after this, when the strain is replaced by paralysis and finally by relaxation and opening of the wound, the wound is closed tight, losing none of its contents during the interval. In some cases, the temperature is observed to rise when leakage commences. This observation coincides perfectly with the fact that good results are gradually observed, in the case of the alimentary canal shot on the field, if an operation is performed within seven or eight hours of sustaining the wound, provided that copious bleeding does not ensue, but when operated on 11 or 12 hours after sustaining the wound, the results tend to be worse. A successful operation, when performed over 20 hours after sustaining a wound, it has also been observed, is due to the slowness of damage to the alimentary canal, a fortunate localization of peritonitis, or development of fecal fistula.

It goes without saying that laparotomy involving skill, plenty of time, and equipment cannot be attempted on all occasions on the battlefield. It follows, therefore, that if the circumstances are unfavorable, the wounded are sent a great distance back to the rear. That valuable time is sometimes lost on the way cannot be avoided.

In an effort to discover a life-saving method that can readily be performed under all circumstances, the so-called first aid laparotomy on the front line was devised. As tested on animals, it has been observed that the animals die but that those on which this operation was performed do not die. This method is applied only as a temporary life-saving measure when regular laparotomy appears impossible. It consists simply in enlarging the rupture in the abdomen or cutting an opening at a proper locality, through which

leakage of intestinal contents is conducted outside by means of cotton wool or rubber tubes inserted into the abdominal cavity, and in localizing peritonitis, and in aiding the development of fecal fistula.

There is a passage in the history of past field surgery reading : "He was saved in spite of developing fecal fistula caused by a bullet wound in the abdomen." But it has been proved that this should be corrected to read : "He was saved because of developing fecal fistula." It is true, this first aid laparotomy on the front line is nothing but a minor auxiliary operation for saving the life, but by applying the method extensively to the wounded for the first time in the present Affair, the Japanese Army has been fortunate in saving a number of men from death's door.

The death rate of patients who have the abdomen shot through, even though properly operated on, is rather high, in the case of profuse bleeding, the patients die on the field ; those who develop a complication of haemorrhage and peritonitis die next ; and those who suffer chiefly from peritonitis, without losing much blood survive longest and the results of operations on them are favorable. Treatment of serious haemorrhages within the abdominal cavity is exceedingly difficult ; nothing is possible except an attempt to stop the haemorrhage first and then cope with the situation. This subject demands further investigation.

As previously stated, the moment the alimentary canal is injured the locality contracts and stiffens to prevent leakage of the contents, which is nature's device of self-preservation. Continuation of this state until the time for operation has proved profitable ; a pharmacological study of this matter has been made. To give an example, it is noteworthy that an injection of morphine hydrochloride is observed to cause the tonic contraction to pass into peristaltic movements and bring about an overflow of the contents out of the rupture. In the present conflict, the use of morphine was avoided in the case of injury to the alimentary canal.

f. Haemorrhage As may be seen from the foregoing, the most difficult and awkward matter in the treatment of the wounded is haemorrhage. Of the numerous remedies for it, blood-transfusion and its simplification may be mentioned first.

Since the outbreak of the present Affair, army doctors have taken with them and used ampules containing 100 ml. of human blood serum which has been prepared, after careful study, as a substitute of blood. Result have proved the serum to be almost as good as transfusion of fresh blood. It has been used exactly as a saline solution, it has been used at the front and also on a march.

As a substitute for the human-blood serum, human ascites fluid has also been used. Besides, preserved blood and dessicated blood may also be used. To cope with death from loss of blood on the field is so important that further study must be made along this line.

6. *Frost-bite* There is no need to dwell upon the danger of frost-bite in winter operations in a severely cold region. The Japanese Army which had bitter experiences from frost-bite in her past wars again suffered greatly in the Manchurian Incident a few years ago. The frost-bite developed in a severely cold region differs from that caused in Japan in that the former is gangrenous frostbite which frequently causes falling off or loss of affected localities, and sometimes even death. Fighting power is seriously affected by affliction of a large number of soldiers running to several times more than that of the wounded, when frost-bite breaks out simultaneously.

In view of this fact, it has become a matter of course to take into consideration meteorological aspects as well as tactical requirements and operations and to take precautionary measures against frost-bite and to cope with its outbreak. As a preventive measure against frost-bite, it is advisable to increase the meteorological knowledge of the fighting zone, to have a thorough understanding of frost-bite in an extremely cold region, to train the skin, to cultivate endurance to the cold, to mark the suspicious soldiers beforehand, to prepare winter clothes for them and make them thoroughly acquainted with the way of wearing them, to feed them as well as possible, and to keep them from overwork and sleeplessness.

As a special preparation for precaution and remedy for frost-bite is, from the standpoint of tactics, absolutely necessary in winter operations in a cold region, the medical department of the Japanese Army has made a thorough investigation of this subject which has thrown light upon the pathology of frost-bite, and has offered new knowledge concerning improvements in winter clothes.

7. *Injury to the Peripheral Nerve System* As to the treatment of a wound on the peripheral nerve system which had been considered exceedingly difficult, much new knowledge was added during the Manchurian Incident, and further study has been carried on in the present conflict. Nearly 1,000 cases in which the nerve system was operated on have proved quite satisfactory. In cases where operations have been impossible or where results of operations have been unsatisfactory, army surgeons have succeeded in promoting the function of a paralyzed limb by providing equipment for an auxiliary function.

8. *Artificial Limbs* For those who have lost limbs, artificial limbs are provided. There are two kinds—the decorative and the occupational. It has now become possible for those who have lost both arms to write small characters with a writing brush, to handle the small chessmen in a game of “go”, to shave, to swing a heavy hammer, to use a hoe and to shoulder a rice-bale. Those who have lost both legs, when supplied with artificial legs, can walk about and ride bicycles without help.

Last December, over a hundred wounded soldiers with single arms and legs, on the eve of their dismissal from army hospitals, each riding a bicycle approached within view of the Double-Bridge of the Imperial Palace, made obeisance to the Emperor, and went back to their hospital, covering a distance of seven and a half miles. At the 3rd Tokyo Army Hospital which is situated in Kanagawa Prefecture, a vast vegetable farm is run by soldiers with single arms and legs.

Those who have lost ears and noses are given plastic operations or are provided with artificial ears and noses.

It is a matter of great pity that those who have become blind, though good-looking to all appearances when provided with artificial eyes, are yet unable to see again. Efforts are being made for improvement in this field.

* * * *

In past wars and conflicts, Japanese army hospitals, like all other hospitals, made it a rule to dismiss a patient as soon as his wound or disease was healed, and to provide an artificial limb for one who had lost an arm or leg. However, this could not be called an ideal treatment.

The ideal treatment of the wounded which the Japanese Army proposes to give consists not only of healing physical injuries—caring for wounds and providing artificial eyes and limbs, and eradicating extraordinary mental shocks inflicted by physical wounds—but also of assisting the wounded, in addition to such treatment, to increase their physical strength and recover or newly gain capacity for work so that they may, after leaving the hospitals, grow even stronger than they originally had been.

To the patients who have been injured so severely that they can no longer serve in the army, redemption must be offered for social and economic damages they have suffered. In order to render adequate social and economic protection, army surgeons, who have come to get acquainted with their occupations, family relations,

home towns, and other circumstances, can choose suitable occupations for them after carefully considering the degree of their damages and their surviving functions. Therefore, while the patients are treated in the hospital, the form and position of their limbs are repaired with reference to convenience in their future life—so-called occupational operations are performed, and vocational guidance is also given in preparation for their future. Army hospitals provide all such medical facilities, and on dismissing the patients, they transfer their materials to the Department of Welfare so as to secure intimate relations between the two institutions for perfect protection of the wounded.

As is seen from the foregoing, medical treatment in the Army is entirely different, in its system and substance, from all others outside the Army. Several thousand surgeons in the Army Medical Corps are concentrating their energies to quicken recovery and regeneration of the wounded officers and men.

The fall of Canton and Hankow by no means implies the end of hostilities. A war of construction to link Japan, Manchoukuo, and China together is ahead. The Imperial Army extends its gratitude to the men who have endured hardships and achieved tremendous successes at the front during the year and a half since the beginning of the Affair. The work on the home front is now beginning.

AN OUTLINE OF THE TAX INCREASE BILLS

DEPARTMENT OF FINANCE

JAPAN'S military expenses for the China Affair are covered by the Account for Emergency Military Expenditures, the amounts of which, authorized by the Diet during its 71st, 72nd and 73rd sessions, have totalled approximately 7,390 million yen. The bulk of these expenditures has been met by the proceeds of public loans, while the nation on the home front has shared in the burden through taxation.

In the new phase of the Affair, the need is seen for authorization of a large additional budget for emergency military expenditures to be incurred during the 1939-40 fiscal year. The financial situation in Japan is judged to be such that reasonable increases in taxation are deemed appropriate.

But in view of the fact that the tax burden of the people has already increased considerably as taxes have been raised on several occasions in recent years, and also in view of the various economic conditions which still remain unsettled, it is considered hardly advisable to carry out an all-round tax increase at this particular moment. For present purposes, therefore, it is planned to increase taxation on those industries which have been favourably affected by the prevailing situation and are now making increased profits, thereby returning a part of these profits to the State. Simultaneously, it is planned to enforce thrift and to hold down consumption of non-urgent and unnecessary articles. Certain increases in taxation will be effected through revision of the Temporary Profit Tax Law and laws governing the commodity tax and other relevant levies. The increased revenue thus derived will be transferred to the Account for Emergency Military Expenditures.

Apart from these projected increases in taxation, other measures will be taken in connection with taxation in order to promote industries and augment productive power. In the following pages, a general outline of the tax increase bills and allied measures will be presented.

Specific Taxes to be Raised

As mentioned previously, increased collections are planned from

the temporary profit tax, the commodity tax and other related taxes. Specifically, the rates of the temporary profit tax, the dividend tax, the bond and debenture interest tax, the sugar excise, the non-alcoholic beverage tax and the revenue stamp tax are to be raised so as to enlarge the scope of taxation and increase tax receipts. Simultaneously, it has been proposed that a building tax, a tax on certain entertainments and a restaurant tax be newly levied. The following table gives the increases estimated in the proceeds of these taxes for the initial year (the 1939-40 fiscal year)

Estimated increase in proceeds of:	Temporary Profit Tax	81 million yen
"	Dividend Tax	8 "
"	Bond and Debenture Interest Tax	500 thousand yen
"	Sugar Excise	9.6 million yen
"	Non-Alcoholic Beverage Tax	1 "
"	Revenue Stamp Tax	1 "
"	Commodity Tax	51 "
Estimated increase in revenue from creation of:	Building Tax	1.6 million yen
"	Entertainment and Restaurant Tax	35 "
Total		187 "

In subsequent years, the increased revenue from the above revisions are expected to average approximately 200 million yen annually.

The Temporary Profit Tax

As regards this tax, special emphasis has been laid on the increased collection of levies on the Class B profit, which is calculated on the basis of the earnings during the three years preceding the 1936-37 fiscal year. The rates of increases for taxation on the Class A profit, calculated on the basis of the earnings during the three years preceding the 1931-32 fiscal year, are only slight. Specifically, the rate of taxation on the Class A profit is to be raised to 20 per cent from 17.25 per cent as at present and that on the Class B profit to 40 per cent from 30 per cent as at present, the existing rate of 25 per cent for the Class B profit of smaller juridical persons capitalized at 100,000 yen or less being proposed to be raised to 30 per cent. As far as individuals are concerned, the class A profit is to be taxed at the rate of 12 per cent instead of 11.5 per cent as at present and that of Class B at the rate of 25 per cent instead of 20 per cent. As for the increases made in the capitalization of juridical persons since January, 1937, it has not been considered appropriate, in view of recent conditions, to differentiate such capital increases from the

capitalization of the newly-organized juridical persons so far as taxation is concerned. For this reason, the method of calculating the average profit of such juridical persons with increased capitals has been so revised as to fix it at 7 per cent for the Class A profit and at 10 per cent for the Class B profit earned on increased capitalization, these rates being the same as those for the newly-organized juridical persons

Dividend Tax

This tax is at present levied at the rate of 10 per cent on the portions of dividends as are in excess of 7 per cent per annum, and as it is deemed wise to raise this rate somewhat in cases where comparatively high dividends are paid, it has been proposed that the tax be levied at the rate of 15 per cent on those portions of dividends which are in excess of 10 per cent per annum.

Bond and Debenture Interest Tax

In keeping with the raises proposed for the tax on dividends, it has been decided that the existing rate of 10 per cent for the tax on the interest of bonds and debentures be raised to 15 per cent.

Sugar Excise

The consumption tax on sugar is to be increased from 50 sen to 70 sen per 100 pounds, the differences being properly fixed for the different kinds of sugar, so as to effect a 10 per cent increase in the revenue from this levy.

Non-Alcoholic Beverage Tax

The tax on non-alcoholic beverages, which has been excluded from a set of taxes that have been increased on several occasions recently, is to be raised from the existing rate of 7 yen per *koku* to 8.50 yen for those beverages bottled with glass ball stoppers which are included in Class I, from 10 yen to 15 yen per *koku* for cider, citron and other beverages belonging to Class II, and from 3 yen to 4.50 yen per kilogramme of carbonic acid used for Class III beverages other than those sold in bottles.

Revenue Stamp Tax

This tax, at present levied on commodity coupons (exchange

tickets) at the uniform rate of 3 sen a piece, is to be fixed as follows for different values of such tickets :

For values not exceeding	3 yen	3 sen
— " —	5 yen	10 sen
— " —	10 yen	30 sen
— " —	20 yen	60 sen
— " —	30 yen	90 sen
— " —	50 yen	1.50 yen
— " —	100 yen	3 yen
For every 100 yen or fraction thereof		3 yen
for values exceeding 100 yen		3 yen
For blank coupons		3 sen

For values less than 1 yen, no tax is levied at present, and no revision has been proposed in this connection.

Commodity Tax

With a view to levying duties on what is deemed to be consumption of no urgent necessity and on cases where it is deemed that there is a comparatively sufficient margin for the tax burden, the commodity tax has been enlarged considerably in the scope of taxation so far as commodities of Classes I and II are concerned. These articles have been newly added to the list of taxable goods: comparatively high-class fabrics and manufactures thereof, stationery goods, toys, fruit, drinks for habitual use, tea, coffee, cocoa, etc. At the same time, of the articles at present belonging to the taxable goods of Group B (the rate of taxation on these goods being 10 per cent), furs and manufactures thereof, manufactures of feathers, toilet articles and similar goods have been newly designated as belonging to Group A to be taxed at the rate of 15 per cent. As for the articles belonging to Class III, wheat-gluten, grape-sugar and malt-sugar have newly been included in this class for taxation at the rate of 2 yen per 100 pounds, while of the various alcoholic beverages, seishu (known generally as sake), shirozake (white sake), mirin (sweet distilled sake), shochu (distilled sake) and beer are to be taxed at the rate of 10 yen per *koku* instead of 5 yen as at present, the rate for alcohol and "drinks containing alcohol" being raised from 7 yen to 14 yen per *koku*. The existing rate of 10 yen for the same tax on wine is also to be raised to 15 yen per *koku*, while the fruit beverages (as stipulated in Paragraph 3 of Article 3 of the Law for Taxation on Alcohol and Alcoholic Beverages) are to be made subject to the same rate of taxation as wine, or 15 yen per *koku*.

Building Tax

This tax has been proposed for imposition on persons building residences or restaurants costing a certain amount or more by way of bringing restraint on such building. This new tax is to be levied on (a) houses for use as residences, (b) houses for use as restaurants, assembly-halls for hire, or places of similar businesses, and (c) houses for use as theatres, motion picture halls, variety-halls or other entertainment halls, costing 10,000 yen or more to build. Persons building such houses are to be made subject to taxation at the rate of 10 per cent on the balance of building cost for each of such houses (including such furniture as forms part of the building) after deducting 5,000 yen therefrom.

Entertainment and Restaurant Tax

Another tax newly proposed is the entertainment and restaurant tax which is to be levied on all bills of 5 yen or more presented to guests for entertainment or food and drinks at restaurants, assembly-halls or inns. (Hourly charges for geisha and other professional entertainers are made subject to taxation even in cases where the amounts are less than 5 yen per person.) These bills are to be taxed at the rate of 20 per cent for the hourly charges for geisha and at the rate of 10 per cent for other charges. Further, simultaneously with the enforcement of the newly-projected Entertainment and Restaurant tax, the entertainment tax which has hitherto been collected as a local levy is to be abolished, and the shortage to be caused in the revenues of the local governments on that account is expected to be made good to a reasonable extent by the national treasury.

Other Measures Connected with Taxation

For the purpose of enlarging productive power and promoting industries, several measures have been projected such as lightening of taxation on the reserved income of juridical persons, enlargement of the scope of exemption from taxation for staple manufacturing industries, lightening of taxation on government subsidies and research expenses, and recognition of special depreciation. Some of these proposed measures are briefly explained below.

Lightening of Taxation on Reserved Income

Under the prevailing situation, it is deemed appropriate for juridical persons to increase the amounts to be reserved out of their

profits to the largest possible extent. For this reason, it is to be made possible to lighten the income tax burden on the amounts reserved out of the income of juridical persons under certain conditions, which may be roughly outlined as follows :

(a) The tax burden is to be lightened by lowering the maximum limit of the income tax according as the proportion of the amount reserved to the total income of a juridical person becomes larger

(b) In case a juridical person expends an amount in excess of 40 per cent of its total income, after reserving 40 per cent or more of the total income, in paying for such industrial equipment as is urgently necessary under the prevailing situation or in buying securities designated by the Government, or in case the said juridical person operates its assets corresponding in value to the aforesaid reserve fund in keeping with certain prescribed terms, the ordinary income tax on the amount so expended is to be reduced by 20 per cent provided that in case such operation has ceased to meet the prescribed requirements, the reduction already effected on the income tax is to be cancelled and an amount corresponding to such reduction is to be collected.

Enlargement of Exemption Limits for Staple Mfg. Industries

As regards the manufacturing industries for important products urgently needed under the prevailing situation, proper privileges have already been provided for, looking toward exemption from taxation, through the codification of various industrial laws such as the Iron Industry Law, the Constructional Machinery Industry Law, the Aeroplane Industry Law, the Automobile Industry Law, the Sulphate of Ammonia Industry Law, etc. In addition to these laws, the Income Tax Law and the Business Profit Tax Law contain provisions exempting from taxation the manufacturing industries of various staple products during the initial year of business and also for three years from the following year. In view of the situation prevailing at the present moment, however, it is planned, with the object of placing the staple industries of Japan on a secure basis, that the scope of the industries entitled to such exemption from taxation be further enlarged, and moreover that, in case those who have hitherto been engaged in the industries entitled to such exemption from taxation have enlarged their equipment, the period fixed for exemption from taxation be renewed for such business as depends upon that portion of equipment which has been newly added. According to the present plans, it is to be made possible to allow exemption from taxation in cases where a new manufacturing

process is put into operation or where the equipment used for the new manufacturing process so operated is further enlarged.

Exceptional Measures for Subsidies and Research Expenses

Of various subsidies paid for different purposes, many are paid out of the national coffers in order to contribute toward the enlargement of productive power, promotion of industries or for other similar purposes of urgent necessity under the prevailing situation. Therefore, exceptions are to be stipulated for such of these subsidies as are designated by the Government, thereby excluding amounts of such nature from the profit of juridical persons (from the income in case of business carried on by individuals) in assessing the income tax, the business profit tax or the temporary profit tax thereon.

Furthermore, it is deemed appropriate to encourage technical studies and research at the present moment in order to enlarge productive power and promote industries. Therefore, in case expenditure is made for various research purposes in industries of prime importance, even though it be made as an investment of capital, such expenditure is to be entered as a loss or as running expenses in calculating for the assessment of the income tax, the business profit tax or the temporary profit tax.

Exceptional Measures for Depreciation of Wartime Industries

With regard to industries of urgent necessity, the relevant laws have recently been so revised as reasonably to shorten the years of duration for the depreciation of fixed capital in these industries in keeping with actual conditions. In addition to these legislative steps, it has now been proposed that the amounts of depreciation for fixed capital be increased as far as possible with a view to consolidating the foundation of such enterprises and to enlarging productive resources and by way of further facilitating such depreciation. According to the newly-proposed measure, in case buildings (all buildings other than those used as factories are excluded), machinery and other equipment, or shipping for use in the industries urgently needed for the wartime situation are to be newly enlarged or launched hereafter, it is made lawful to make a special uniform depreciation for one-third of their costs during the first three years after acquiring ownership therefor, leaving the balances of such costs for ordinary depreciation.

Enlargement of Exemption from Taxation for Textiles Tax

In view of the actual conditions resulting from the recent consolidation of control on production and distribution of cotton yarn

and staple fibre-cotton yarn for cotton weaving, it has been proposed that the use of cotton yarn containing staple fibre be recognized as usable for the weaving of such fabrics as are exempted from taxation under the provisions of Article 1 of the Textiles Excise Law (covering cotton fabrics and cotton-linen mixed fabrics).

Exemption to the Registration Tax

With the recent decrease in rural labour, it is considered of urgent necessity to work for the maintenance and promotion of agricultural productivity. In this connection it has been deemed imperative to facilitate exchanges of farm lots so as to save labour power as much as possible. For this purpose, registration of the ownership or perpetual lease acquired as a result of the exchange of farm lots done to meet certain prescribed requirements or registration of the ownership for its preservation to be made preparatory to such exchanges, is to be exempted from payment of the registration tax.

IMPROVEMENT OF HORSES

BUREAU OF HORSE ADMINISTRATION

MANY things hitherto unnoticed even by the thinking public have been brought to light, frequently with new emphasis and implications, through experiences undergone on the China and home fronts in connection with the present conflict. The usefulness of the horse in modern warfare is one of such discoveries. In reality, without the services of this dumb, faithful animal, Japanese troops would not have been able to carry out successful, daring attacks upon enemy positions, particularly in battles on the rugged steeps and in the narrow passes of the Chinese mountains. Contrary to popular expectations, the increasing mechanization of the Army has by no means diminished the utility of army horses. The present hostilities have certainly established their distinct place in modern warfare. Accordingly, a new horse administration policy for Japan and Manchoukuo inclusive has been worked out, while the Second Horse Administration Plan already in force for Japan has been revised. In the following are given outlines of the two Plans.

The Japanese-Manchoukuoan Policy

In view of the prevailing international situation and conditions of resources in horses in Japan proper, overseas territories and Manchoukuo, the programme applied only for Japan proper has proved far from adequate for meeting the urgent and growing demands both for army horses to be used on the Asiatic Continent and for horses to be used in connection with industries at home.

Many seem to believe that Manchurian horses are superior to Japanese horses, but the actual case is to the contrary. Japanese horses, though by no means perfect, have been greatly developed in quality by years of endeavour, their abilities are far superior to unimproved Manchurian horses. The latter, and Chinese horses too, have been used in various services on the Chinese front and have been found slow in pace, lacking in strength, and useful only as draught horses for baggage. Their power to pull and to bear represents approximately two-thirds of that of Japanese horses. Hence what is needed is establishment of a horse administration policy for Japan proper, overseas territories and Manchoukuo

inclusive by which the overseas territories and Manchoukuo can be aided with Japan's superior technique of horse breeding and stallion resources, and by which horses of Japanese breed can be sent to districts according to needs and with a view to effecting adjustment in distribution of suitable types of horses. On the basis of such consideration the Horse Administration Policy for Japan and Manchoukuo inclusive has been approved, as far as the Japanese end of the procedure is concerned, by the Japanese Cabinet Council on July 12, 1938.

Its essential points are as follows :

1. In Japan proper, the supply of competent horses required by the Army, particularly by battle-line troops, shall be the main objective of the measure. Therefore, the steps for the improvement of qualities of horses to be held within the islands and for their preservation through the increase of their breeding fruitfulness shall be taken first of all. However, positive assistance in promoting the cultivation and improvement of army horse resources in overseas territories and Manchoukuo shall be rendered at the same time.

2. In overseas territories, the main objective shall be to supply speedily the number of horses required by the Army. For this purpose the immediate step of sending Japanese horses there shall be taken followed by steps to replete their horse resources gradually by careful breeding.

3. In Manchoukuo, the main objective shall be to create an abundant supply of competent small-statured horses required by the Army. In order to gain this objective, their improvement by stallions of Manchoukuoan and Japanese breed shall speedily be effected. Steps for the increase of breeding and for the importation of as many competent horses of Japanese breed as possible to Japanese settlements and other necessary places shall also be taken.

The Plan for Japan Proper

The difference between the Second Horse Administration Plan and the newly revised one lies in this : while the former had as its objective the repletion of competent riding and draught horses, the latter has as its main objective competent horses necessary for battle-line troops, in other words, the supply of riding, draught and pack horses for use in battle lines. Accordingly, the revised plan aims at the extension of the scope of horses to be required for battle-line troops and the improvement of the quality of horses to

be held in Japan proper, which involves the carrying out of the thoroughgoing augmentation of the post-breeding protective measures as well as the increase of their successful breeding. No term is fixed to this plan, as it may be required to make further and partial revisions according to possible changes in the state of affairs concerned and to actual results of the operation of the present plan. However, the term fixed for the former plan, extending over 7 years from 1939-45, has been made the basis of the immediate programme. Its essential points are explained below.

Essential Points of the Revised Plan

1. *Horses of Military Age to be Held in Japan Proper*

Endeavours for the preservation of 1,500,000 head shall be conducted as hitherto, and increase in the breeding of Japanese horses shall be planned in order to give positive aid to overseas territories and Manchoukuo in the cultivation of army-horse resources and in the improvement of the quality of horses. As for horses of military age—from 5 to 17 years of age—to be held in the main Islands, their number must at least be 1,000,000 head.

2. *Improvement of the Quality of Horses*

Necessity for the improvement of the quality of horses to be held in Japan Proper has been keenly felt through the experience of the present conflict with China. In the horse administration policy hitherto carried out emphasis was placed on breeding. The present Affair, however, has taught the urgency of enlarging and strengthening post-breeding measures.

An important matter to be taken account of in this connection is the impossibility of importing horses from abroad, a measure which was carried out during the Russo-Japanese War to great advantage. Thus Japan depends entirely on the internal resources for supply of Army horses. Consequently, organizations for preparatory training of horses for use in the Army have been set up since March, 1937, with a view speedily to carry on measures for training and hygienic protection—including the protection of hoofs—of horses likely to be requisitioned. These measures have been seriously and successfully carried out. Horses trained in this way before being requisitioned have not only shown by far the better records as army horses as compared with those not undergone such training, but also been contributing to the maintenance of the nation's productive power as industrial horses when not requisitioned. Their growth in strength has prevented them in a large measure, from getting ex-

hausted easily, thereby making up deficiencies in labour power caused by numerous cases of requisition. These emergency measures will be made permanent in connection with the present programme and strengthened and extended in their methods and scope of application.

Returning to the main point, essentials of the measures for improving horses to be held in Japan proper can roughly be summarized as: (1) to enlarge and perfect pastures and other grazing facilities; (2) to strengthen measures for improving the methods of rearing horses by carrying out thoroughgoing hygienic facilities and measures; and (3) to complete measures for their training. As for colts which are to be successors of army horses, a special legislative measure, the Law for Protection of Army-Horse Resources, has been enacted providing for the system of protected army horses and for subsidies to be granted to those who are rearing them. The animals are thus to be carefully reared and also trained. With regard to fully grown horses coming within the purview of this system, special training for qualifying them as army horses is to be given. Such a measure as the training contest is to be adopted also for purposes both of training and popularizing the idea of protected horses. This measure, superseding as it does the local horse-racing regulations, will serve as the means of improving local horse racing systems, a step long in demand.

3. Adjustment of Distribution of Horse Resources

In coordination and close cooperation with horse administration policies in overseas territories and Manchoukuo, positive aid shall be given to the cultivation and improvement of horse resources there.

4. Improvement in and through Breeding

Utilizing breeding mares and the breeding technique most effectively, endeavours shall be made for the fruitful breeding of horses necessary for aiding overseas territories and Manchoukuo in this matter while adequately preserving horse resources in Japan proper.

In carrying out the new breeding policy the first objective should be to breed the short- and broad-statured and strong-limbed horses with the draught and endurance power and which are not only convenient for middle-statured persons to drive and use but also easy for rearing. On the other hand, the breeding of horses of the riding type should be restricted in number on the basis of the peacetime demand of the Army. The breeding of delicate, lean horses, particularly of excessively high-spirited ones is to be guarded against. Briefly, the main objective of the present revision in breeding policy

is to try to breed service horses for defence purposes.

Another important measure in improving horses through breeding is to establish breeding policies by regions and classes of service according to the actual conditions of different localities and, at the same time, to try to produce competent horses having abilities fit for different classes of service by carefully selecting breeding horses, by regulating their distribution and mating, and by adjusting and readjusting blood and physical types.

With regard to classes of services, four classes of riding, draughting, small-statured draughting, heavy draughting have been adopted as in the former plan. With regard to breeds and types of horses, the new plan has made such revisions as necessary for achieving the above-mentioned purposes. Important steps worthy of special mention here are the creation of the system of registering breeding horses and the carrying out of the State-ownership of breeding stallions other than those specially permitted for private ownership. The former measure will promote the fixing of the types peculiar to Japan by practicing strict methods of selection of individual horses and the latter will enable the State to own, by 1945, 7,500 head of stallions, of which 2,000 head will be held and reared directly by the State. By this measure of State ownership, the privately-owned breeding stallions will be eliminated by 1945. However, as the repletion of breeding horses for those of the riding type is urgent, those stallions which fall short of the standards in quality and stature, will speedily be eliminated. With regard to mares of superior quality, endeavours will be made for keeping them where they were bred, and at the same time, subsidies will be given to those who rear mares of superior quality. The contemplated Law for Control of Breeding Horses is designed for such repletion and distribution. In this connection, horse races as provided for in the Horse Racing Law have been improved so as to be able to examine abilities of breeding horses necessary for the improvement of horses in general and thus to facilitate the obtaining of breeding horses of superior quality as well as to popularize the knowledge and promote interest in such matters.

These revisions may be regarded as radical changes in the breeding policy. They cannot, however, be expected to bear fruit within a year or two. In purchasing army horses, therefore, the unqualified application of the new principles cannot be made for some years to come. Accordingly, interim arrangements have been made in consultation with the Army for gradually making changes in the purchasing policy in accordance with the forementioned revisions. By 1950, however, all the new measures will be ready for full

application even in this connection.

5. Utilization of Horses and Popularization of Knowledge Concerning Them

In order to maintain and cultivate horse resources, the extension of the scope of utilization of horses and the improvement of the methods of their utilization are extremely exigent. For these purposes necessary measures will be perfected; in view of experience gained in the present conflict with China, a measure for popularization of the knowledge concerning horses will be carried out.

6. Preparations for the Supply of Army Horses and the Maintenance of Industries in Time of Emergency

There has never been in Japan anything similar to the plan for mobilization of horses. The present conflict has taught the necessity of some such plan. Accordingly, basic investigations will be made and a systematic plan will be framed for the supply of army horses and for the maintenance of industries in time of emergency. In connection with this plan, it is further contemplated to set up in Japan proper an institution devoted to the study of horses, with a view particularly to making scientific studies necessary for the promotion of horse administration in East Asia.

Advantages, Restrictions and Responsibilities

These plans for improvement of horses will function to no small advantage for those engaging in the horse-breeding industry in that the cost of breeding will be decreased through the State-ownership of breeding horses and through the augmentation of measures for protection of mares and in that the prices of horses will be stabilized through the establishment of the protected horse system. On the other hand, however, horse breeders will be placed under restrictions in that they will be required to breed the types of horses in which their particular region is to specialize and may be led to change their breeding policies in accordance with provisions of the new plan.

Those who are rearing and using horses will also gain advantages in having the qualifications of their horses officially recognized, in receiving subsidies accordingly, and in effecting improvement of their horses by means of various governmental measures. They must, however, bear many responsibilities for these privileges. The Government is confident that with the intelligent understanding of all these people concerned the new programme will be successfully carried out in conformity with national purposes.

THE SITUATION IN CHINA

I

—THE HAICHOW AND HAN RIVER CAMPAIGNS—

BUREAU OF INFORMATION, WAR DEPARTMENT

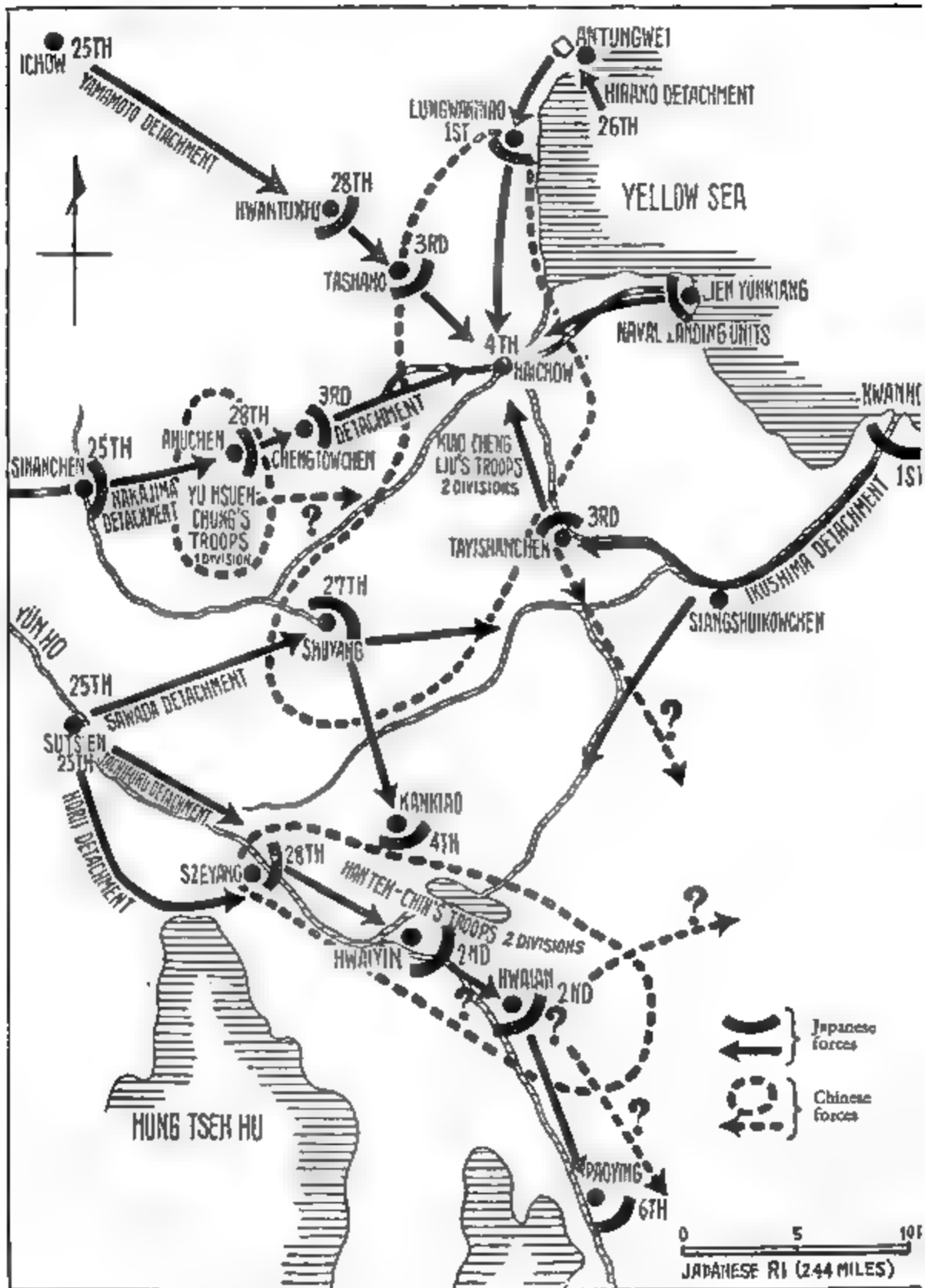
FOLLOWING defeat in the battle for Hsuehchow in May, 1938, certain Chinese troops found their way into northern Kiangsu Province where they gradually rallied and reorganized themselves. Their numerical strength totalled about six divisions under Generals Han Te-chun and Kiao Cheng-liu in addition to some 20,000 militiamen. With General Yu Hsueh-chung as commander-in-chief, they set up their headquarters at Haichow, the eastern terminus of the Lung-Hai Railway with the intention of disturbing peace and order in southern Shantung and northern Kiangsu Provinces and of cutting communications between the Provisional Government at Peking and the New Government at Nanking.

Since early in February, the Japanese expeditionary forces in North China had been conducting a clean-up campaign against the remnants of Chinese troops and guerillas in central Hopeh Province between the Peking-Hankow and Tientsin-Pukow Railway lines. On February 10th, Japanese troops concentrated on Kih sien, west of Tehsien on the Tientsin-Pukow Railway, and Nankung, where the Chinese forces had established bases, and succeeded in defeating and dispersing them. By stationing troops at various key points, the Japanese forces are now tracking down the Chinese soldiers who have fled in all directions.

Closely following this clean-up campaign, these forces launched a converging movement on Haichow, starting on February 25th.

A concerted drive on this town was made over five different routes, north, south, west, southwest and southeast. The Yamamoto detachment on February 25th started from Linyi in southeastern Shantung Province and advanced in three columns. The Nakajima detachment drove eastward along the Lung-Hai Railway from Sinanchen, after routing Chinese troops, about one division strong, under the direct control of General Yu Hsueh-chung on the way.

Still another detachment on the same day left Sutsien on the Grand Canal to join the converging movement to cut off the retreat of the enemy. It routed the enemy near Shuyang on the Shu River.



Map Showing February-March Progress of the Haichow Operations

Chinese in the field include 5 divisions and 20,000 constabulary men.

The Hirano unit on February 26th made a surprise landing at Antungwei in southern Shantung Province and pushed south on Haichow, pressing back enemy forces far superior in numerical strength. While the Ikushima detachment, in cooperation with the Navy, succeeded in effecting a landing at the mouth of the Kwan River, southeast of Haichow, on March 1st. This unit, after reducing semi permanent defence-works nearby, completed the Japanese net around Haichow, pushing on the town from the south over overland and water routes. It also detailed squads of troops to the west to cut off the retreat of the enemy. The naval force at Lienyunchiang, the terminal port of the railway also closely co-operated in the converging movement on Haichow. The town fell into Japanese hands on March 4th.

Along the Han River

The Chinese troops under General Li Tsung-jen which were defeated in the battle for Hankow retreated to the Han River and effected a reorganization in the area east of the river.

On February 23rd, the Japanese forces which had been restoring order in the Wuhan area started a campaign against the Chinese in the region east of the Han River, advancing from the first patrol line which connected Tean, Yingcheng and Tsaoshih.

The Yamada detachment, in the southern sector, started from Tsaoshih on February 23rd and by the same evening occupied Yokowchen (Yokiakow) on the northern bank of the Han River, routing some 400 Chinese regulars between Tienmen and Yokowchen. The Sakuma and Kato mobile units also left Tsaoshih that day and reached Paimiaotse on February 24th. Two days later both detachments advanced to the basin of the river, after engaging three divisions of the enemy which had taken up positions along a line extending north and south from Yenmenkow.

On March 2nd, the Japanese occupied Kuikowchen on the eastern bank of the river, from which they swung north and pressed hard on Anlu (Chungsiang) also on the river in central Hupeh Province, where General Chang Tzu-chung, second in command of the Chinese troops in the so-called 5th war-zone had set up headquarters.

The Nambu detachment made its start on February 25th from Yingcheng. The Chinese forces of approximately two divisions, which had established strong positions of the Soviet type west of Kingshan and near Kwonkiaochen, were attacked. Under cover of darkness, the Nambu unit succeeded in outflanking the enemy. Effective combined attacks by the Japanese artillery and infantry

resulted in the dislodging of the Chinese on March 6th from their strongly built positions.

The Kondo and Kitajima detachments left Tean and Yingcheng on February 23rd. By the following day they had broken through the enemy positions at Luhotien and Tsungkiachen. A steady drive gave them Luhotsui on February 26th. After encountering two divisions of the enemy in the mountainous area west of Lufangtsui, the units advanced to Changshoutien on March 5th and cut off the retreat of Chinese troops to the north from Anlu.

In the Han River campaign, the Chinese left 1,750 dead and 85 prisoners during the period from February 23rd to March 6th. The Japanese suffered 41 killed.

Anlu is a strategically important town on the river, forming a junction of highways leading to Hsiangyang in the north from Hankow and to Ichang in the west, also from Hankow. The successful conclusion of the Han River campaign now enables the westward expansion of the Japanese patrol lines in the region north of the Yangtze River.

THE SITUATION IN CHINA

II

— ACTIVITIES OF THE IMPERIAL NAVAL FORCES —

PUBLICITY BUREAU, NAVY DEPARTMENT

Since the latter part of January, the Japanese naval forces in China have directed efforts to the maintenance of peace and order in those areas under their control. In North China, landing parties have engaged in reducing the remnants of Chinese troops and guerillas, in spite of weather unfavourable for such campaigns. In Central and South China, the naval force is interrupting traffic against Chinese vessels along the coast. Naval units successfully covered the military detachments that effected a surprise landing on Hainan Island, while landing parties were active in various ports of the island.

In mid-February, the activities of the naval forces extended from the Gulf of Pechihli where ice floes were in evidence to the Tongking Gulf, on which a tropical sun was blazing.

The Naval Air Force

Naval air units resumed activities along all fronts late in January. Major attention was devoted to South China, although reconnoitring and bombing operations in North and Central China were conducted and protection from the air was given to the mine-sweeping operations on the Yangtze and Pearl Rivers, to the campaigns against remnants of Chinese troops and to the various landings of Japanese troops in widely scattered localities.

In South China, several naval air units on January 21st and 22nd visited various points in Kwangtung Province, including Swatow, Chaochow, Yeungkong, Tiopak and Tunghung and attacked troop trains, military craft and caravans of motor-lornies. Some naval planes flew over Suwen, a town at the southern extremity of Luichow (Leichow) Peninsula in Kwangtung Province and bombed the municipal offices there.

On January 23rd, the military barracks at Yamhsien on the Tongking Gulf were attacked, while suspicious junks off Santsao

Island were attacked and wrecked. On January 24th, Kweih sien in southern Kwangsi Province was raided and several military junks and depots of railway materials were effectively bombed.

On January 25th and 26th, the Tan River in Kwangtung Province was visited and two freighters loaded with munitions were bombed and blown up at points above Sunwui. A naval air squadron which visited the West River bombed and sunk a Chinese survey-vessel of the Chungyun type near Lukpo.

On January 27th and 28th, Sunwui and the West River were again raided and military craft were attacked.

On January 29th and 30th, several naval planes, defying unfavourable weather conditions again visited Yamhsien on the Tongking Gulf and bombed the local military establishments, after silencing the machine-gun nests there. Nanning in southern Kwangsi Province was also reached and the steel bridge under construction to the west of the town was bombed, while 30 motor-lorries on the road were bombed and destroyed, together with several junks loaded with building materials. A naval air unit which flew over Yeungkong in southwestern Kwangtung Province destroyed six military godowns. On January 31st an unidentified plane was observed over Weichow Island in the Tongking Gulf, some 30 miles due south of Pakhoi, by Japanese warships, which fired on and repelled it.

On February 2nd, a Japanese naval air unit, while reconnoitring the West River and Tinpak in southwestern Kwangtung Province bombed military craft, munition factories and godowns.

Kweiyang, capital of Kweichow Province, was raided on February 4th and the provincial government offices and military establishments there were bombed.

Ishan in Kwangsi Province was attacked on February 5th, where the airfield and military godowns were bombed and destroyed. Military godowns, munition factories and military craft were destroyed near Sunwui and Shuuhing.

Kweih sien in southern Kwangsi Province was visited on February 6th and yards for railway building materials, godowns and junks were bombed and destroyed.

On February 7th, Yamchow and Pakhoi on the Tongking Gulf were reached; troop concentrations and military craft were attacked. On February 8th, the attack on southern Kwangtung Province was resumed and Pakhoi on the Tongking Gulf was again raided. The fort, military barracks, godowns, trenches and military craft were effectively bombed.

The Chinese troops in Kwangchowwan were ascertained to have

set up strong positions. At dawn, February 10th, a Japanese naval force left an undisclosed base to escort Japanese military forces and cover them in their landing operations on Hainan Island. After successfully escorting the military detachments and silencing the enemy forts at Suying, Hoihow and Kiungchow, this naval force effectively covered the Japanese troops in landing at the northern part of Hainan Island.

In Central China, a Japanese naval air unit carried out a surprise raid on Nanyang in southwestern Honan Province on January 21st and obliterated the divisional headquarters of Chinese troops. Airfields, military godowns and other military establishments were also effectively bombed. A conflagration broke out in the hangars. The Japanese were not challenged by a single Chinese plane during their operations.

On January 25th and 26th, Chenglingchi, Yochow and Maanshan in northeastern Hunan Province were visited and military junks and godowns were bombed.

Japanese naval air squadrons participated in the clean-up campaign against the remnants of Chinese troops at Maanshan on January 30th. The following day the Chekan Railway was reached and steel bridges, military goods waggons, godowns and railway station establishments at key points were bombed.

A naval air squadron which raided the Chekan Railway attacked Hwangchutze southeast of Nanchang and bombed the station buildings there on February 2nd.

On February 4th, another naval air unit visited Wanhsien in Szechuan Province and bombed the military barracks and munition factories which were destroyed in an ensuing fire. The following day, the Chekan Railway was again raided. The Japanese were subjected to fierce anti-aircraft fire at Yuanchow and Yaokiachen, but they succeeded in destroying military barracks and railway station buildings at Yaokiachen and Fengling and also overturning goods trains at Yuanchow and Yaokiachen. Tangyang in Hupch Province was raided on February 6th and the military barracks there were effectively bombed. A naval air unit which visited the Chekan Railway successfully disrupted the railway at Changshuchen and Tungsiang and bombed several troop trains.

In North China, several Japanese ship planes on January 23rd reconnoitred the neighbourhood of Tsingtao. The next day Lienyunchiang, the terminus port of the Lung-Hai Railway, and the Sheyang River in Kiangsu Province were reconnoitred from the air. On January 27th and 28th, the fort at Tengchow at the northern extremity of Shantung Peninsula was bombed, while three

steamers engaged in smuggling on the Sheyang River were also made targets of attack. On February 5th, a naval air squadron made reconnaissance flights over the mouth of the Kwan River, Wentang, the eastern extremity of Shantung Peninsula and Laichow in the northwestern part of the peninsula.

Simultaneously, the naval air force has been cooperating with the Japanese mine-sweepers in the latter's difficult operations on the Yangtze and Pearl Rivers and in the creeks flowing into them, as well as with the naval landing forces in cleaning up the remnants of Chinese troops and guerillas on both banks of those rivers.

THE WORK OF THE NATIONAL HEALTH INSURANCE ASSOCIATIONS

BOARD OF INSURANCE

THE National Health Insurance Law was placed in operation on July 1, 1938. National health insurance came into being in this definite form as the first piece of social legislation of importance to be sponsored by the then new Department of Welfare. Its progress has therefore been watched with considerable interest. Insurance protection and medical and other benefits are now made accessible alike to persons of small means in rural districts, to small and medium-sized tradespeople in the cities and to the public in general¹. The work of this insurance is entrusted to the associations organized for the purpose, operating in a spirit of mutual aid.

The National Health Insurance Associations formed in a village, town or city, with membership composed of the heads of households, are called ordinary associations, while in large cities similar associations are set up by bodies of persons following the same lines of trades or occupations which are known as special associations. Where any other associations offer medical benefits to their members, as in the cases of those formed under the Cooperative Society Law or under the Fishery Industry Law, they are considered as agents of the national health insurance system with the status of a legal person.

The first three months of operation of this system, namely from July to October, may be termed a preparatory period, during which the organization of associations was the chief concern. Inasmuch as the preliminaries in the formation of the association, beginning with the drafting of the regulations of organization by the promoters, have taken a good deal of time, the number of associations actually created in this period was not very large. Indeed, many of them represented those already operating at that time along lines similar to the main ideas of the health insurance system. Thus, it was from last October onwards that the associations were set up in rapid succession, with the result that by the end of January, 1939 they numbered 152, including 123 ordinary and 3 special associations and 26 agents; the total number of the insured has

¹ See, for reference, an article entitled "Health Insurance for Industrial Workers," which appeared in the August (1938) number of TOKYO GAZETTE.

risen as high as 435,000 persons. It is significant that in the 132 associations nearly all of the prefectures in Japan proper are represented. This fact makes it likely that soon the number of insured persons will reach the half-million mark.

These national health insurance associations, as has been mentioned above, have for their members the heads of families residing in a given area or engaged in the same trade or occupation, and the members pay to their associations insurance premiums or otherwise perform rights and obligations pertaining to membership. When the chief of a family joins the association the other members of the family, unless otherwise stipulated, become the insured and are thereby entitled to receive the various insurance benefits under the contract. This holds true also of the membership in the agency associations. The size of the membership in each association ranges from 104 to 3,000 members, with an average of 540 persons, and the number of the insured in an association, again, vary between 474 and 10,371, averaging 2,816 persons.

The association usually collects contributions, or premiums, from individual members and offers to the insured persons medical and maternity benefits or, in some instances, burial aids. Of these facilities, only medical benefits for illness or accidents are obligatory to all associations, but maternity care is given by about half of them, while very few provide for burial aids. Although medical benefits are obligatory, the associations, as a matter of fact, do not run any hospitals or dispensaries of their own. In practice, they pay a stated amount by way of remuneration to the practicing physicians to whom the insured persons in need of medical treatment are directed. The physicians to be so engaged are designated by the prefectural governors on the recommendations of the national health insurance commission of the district. The majority of the health insurance associations enter into contracts for medical service with the physicians, dentists' and pharmacutists' associations, by virtue of which the consulting fees are as a rule discounted by 20 to 30 per cent. Since it is the health insurance associations who pay the fees, there cannot possibly be any default in payment and, after all, the physicians lose very little for making the discount.

The amount of medical expense incurred by one insured person in one year is estimated to be between 2 yen and 8.57 yen, 3.40 yen on the average. In some associations, recipients of medical benefits are made to pay a portion of the fees, say, 30 per cent of the charge, as a means of checking any unnecessary use of medical facilities on the one hand and, on the other, of lightening the premium charge of the individuals just to that extent. As regards the insurance premiums,

the amounts stipulated vary according to the regulations of the different associations and, besides, the premiums are fixed in ten to 15 grades with reference to the financial standing of the members, and more particularly according to the size of the local tax charged on each family. The date of payment of the premiums is in most cases set for the month-end, while in other instances the harvest time of agricultural products is chosen. Some health insurance associations accept payment in kind. The amount of the insurance premium to be paid by one insured person per year, although varying in the different associations, ranges from 53 sen to 10.97 yen, or an average of 1.86 yen. This costs a family of ordinary size something like 9.82 yen. In addition to this, the State makes a grant of money to the extent of one yen per insured person for the first and the second years. This amount will be reduced to 70 sen for the third and the fourth years and to 50 sen thereafter. This, together with the partial payment of physicians' fees, referred to above, goes to lessen the burden of the premium charge for the individual members.

ORDINANCES RECENTLY PROMULGATED

PRIME MINISTER'S CABINET

Ordinance Concerning Exceptions to Articles 7 and 8 of the Ordinance Enforcing the Law Providing for the Stabilization of Silk Prices

(Imperial Ordinance No. 12 of January 10, 1939)

Due to the China Affair, the cost of production for cocoons and silk yarn has risen considerably, but the silk prices fixed in keeping with the general commodity prices are on the downward trend, thereby causing a serious disparity between the prices based on the cost of production and those based on general commodity prices. This Ordinance has been issued with the object of revising the method of taking into consideration the general commodity prices and changing the restrictions concerning the maximum limit for the prices to be fixed for purchases of cocoons and silk yarn in keeping with such revision.

Ordinance Concerning the Date of Partial Enforcement of the Law for the Control of Silkworm Eggs

(Imperial Ordinance No. 13 of January 10, 1939)

Ordinance Revising the Ordinance Concerning the Charges for Original Eggs Stipulated in Paragraph 2 of Article 3 of the Law for the Control of Silkworm Eggs Promulgated by Imperial Ordinance No. 720 of 1937

(Imperial Ordinance No. 14 of January 10, 1939)

The former Ordinance puts into force as from January 13 another part of the Law for the Control of Silkworm Eggs, part of which has been in operation for some time, while the latter Ordinance stipulates the charges to be collected on the original eggs to be distributed by the Government and the charges on the eggs to be distributed by the prefectural authorities consequent upon the putting into force of the additional part of the aforementioned law.

ORDINANCES RECENTLY PROMULGATED

Ordinance of the Police and Defence Corps

(Imperial Ordinance No. 20 of January 25, 1939)

Ordinance Revising the Regulations Governing Special Fire-fighting Stations

(Imperial Ordinance No. 21 of January 25, 1939)

These two Ordinances are so designed as to reorganize and replenish the members of the fire-fighting associations and fire-fighters, who are subsidiary to the fire-fighting stations in the six major cities, the fire brigades organized in accordance with the Regulations Governing Fire Brigades, and the defence and protection corps of the municipalities, and coordinate all these under the new name of Keibodan (Police and Defence Corps). Further, the new Ordinances contain general provisions concerning the aims, organization, supervision, direction and distribution of necessary expenses of these new organizations, necessary revisions having been made through these Ordinances on the Regulations Governing Special Fire-fighting Stations. According to these new Ordinances, the Police and Defence Corps are to assume police and defence duties for defence from the air and prevention of floods and fires. The new organizations are to be inaugurated in various districts of the municipality, town or village by order of the prefectural governor concerned on recommendation from the mayor or headman of the said municipality, town or village. (In the cities so designated by the Home Minister an exception is provided for the inauguration of an organization specializing in air defence duties in addition to the Police and Defence Corps). The Police and Defence Corps are to be placed under the supervision of prefectural governors. These Ordinances are to go into force from April 1, 1939.

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